

said terminal has an electrical conductivity equal to or greater than that of said resistor element, and

said terminal has a groove of a width fittable to said resistor element, and [being made of metal having electrical conductivity greater than that of said resistor element, and having a groove of a width fittable to said resistor element];

[wherein] said resistor element and said terminal are electrically connected by inserting said resistor element into said groove with a third metal inbetween.

28. (Twice amended) A method for manufacturing a low-resistance resistor comprising:

forming a resistor element made of a metal sheet, said resistor element having a shape adjusted to obtain a predetermined resistance;

forming a metal terminal having a groove;

fitting said terminal to both ends of said resistor element; and

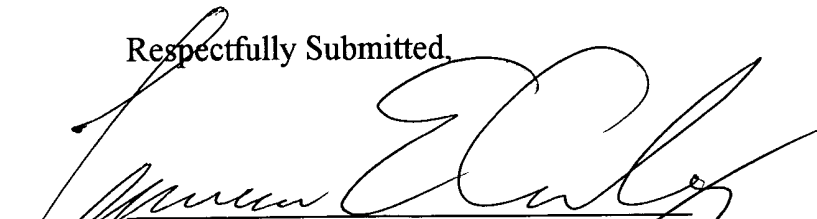
electrically connecting said resistor element and said terminal; wherein a third metal layer is formed on at least one of [at least]

a) a connecting portion of said resistor element, and [at least]

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Respectfully Submitted,



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James E. Calkins

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